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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Eduardo Manuel da Fonseca Fernandes **Ramos** (Portugal)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 122 appears in the report of the Committee contained in document A/55/521.

2. For its consideration of the item, the Fifth Committee had before it the report of the Committee on Contributions.[1]

3. The Fifth Committee resumed its consideration of the item at its 5th, 8th, 11th and resumed 43rd meetings, on 2, 4 and 6 October and 23 December 2000. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/55/SR.5, 8, 11 and 43).

II. Consideration of draft resolution A/C.5/55/L.36

4. At the resumed 43rd meeting, on 23 December, the representative of Ireland, coordinator of informal consultations on this item, introduced on behalf of the Chairman, a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/55/L.36).

5. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.36 without a vote (see para. 7).

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 11* (A/55/11 and Corr.1).

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6. After the adoption of the draft resolution, statements in explanation of position were made by the representatives of Canada and China.

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

B

The General Assembly,

Recalling the United Nations Millennium Declaration,[2] in which the Assembly resolved, inter alia, to ensure that the Organization is provided on a timely and predictable basis with the resources it needs to carry out its mandates,

Having considered the report of the Committee on Contributions,[3]

1. *Decides* that the scale of assessments for the period 2001-2003 shall be based on the following elements and criteria:

(a) Estimates of the gross national product;

(b) Average statistical base periods of six and three years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of General Assembly resolution 46/221 B;

(d) The debt burden approach employed in the scale of assessments for the period 1995-1997;

(e) A low per capita income adjustment of 80 per cent, with the threshold per capita income limit of the average per capita gross national product of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

2. *Decides also* that the elements of the scale of assessments contained in paragraph 1 above, will be fixed until 2006, subject to the provisions of resolution C below, in particular paragraph 2, and without prejudice to rule 160 of the rules of procedure of the General Assembly;

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[2] Resolution 55/2.

[3] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 11* (A/55/11 and Corr.1).

3. *Notes* that the application of the methodology outlined in section I above, paragraph 1 above, will lead to a substantial increase in the rate of assessment of some Member States;

4. *Decides* to apply transitional measures to address those substantial increases;

5. *Notes* that the United States of America has decided to pay to the United Nations in 2001 an amount equal to 3 per cent of the amount assessed on Member States pursuant to General Assembly resolution 55/239 of 23 December 2000;

6. *Decides*, as an exceptional measure and notwithstanding the provisions of the Financial Regulations and Rules of the United Nations, that this amount should be credited against the assessed contributions of the other Member States for the programme budget for 2001, as reflected in annex I to the present resolution;

7. *Resolves* that the scale of assessments for the contribution of Member States to the regular budget of the United Nations for the years 2001, 2002 and 2003 shall be as contained in annex II to the present resolution;

8. *Resolves also* that:

(a) Notwithstanding the terms of regulation 5.5 of the Financial Regulations and Rules of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2001, 2002 and 2003 in currencies other than United States dollars;

(b) In accordance with regulation 5.9 of the Financial Regulations and Rules of the United Nations, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 2001, 2002 and 2003 expenses of the Organization on the basis of the following rates:

Holy See	0.001
Switzerland	1.274

These rates represent the basis for the calculation of the flat annual fees to be charged to non-member States in accordance with General Assembly resolution 44/197 B of 21 December 1989.

Annex I

Member State	*Final share of United States 3 per cent' (1)*
Afghanistan	0.0020
Albania	-
Algeria	0.0020
Andorra	-
Angola	-
Antigua and Barbuda	-
Argentina	0.0440
Armenia	-
Australia	0.0320
Austria	0.0326
Azerbaijan	-
Bahamas	-
Bahrain	-
Bangladesh	-
Barbados	-
Belarus	0.0010
Belgium	0.0378
Belize	-
Benin	-
Bhutan	-
Bolivia	-
Bosnia and Herzegovina	-
Botswana	0.0010
Brazil	0.5290
Brunei Darussalam	0.0010
Bulgaria	-
Burkina Faso	-
Burundi	-
Cambodia	-
Cameroon	-
Canada	-
Cape Verde	-
Central African Republic	-
Chad	-
Chile	0.0470
China	0.0590
Colombia	0.0440

Member State	*Final share of United States 3 per cent (1)*
Comoros	-
Congo	-
Costa Rica	-
Côte d'Ivoire	-
Croatia	0.0020
Cuba	0.0010
Cyprus	0.0020
Czech Republic	0.0450
Democratic People's Republic of Korea	-
Democratic Republic of the Congo	-
Denmark	0.0255
Djibouti	-
Dominica	-
Dominican Republic	0.0010
Ecuador	0.0010
Egypt	0.0040
El Salvador	0.0010
Equatorial Guinea	-
Eritrea	-
Estonia	-
Ethiopia	-
Fiji	-
Finland	0.0176
France	0.2199
Gabon	-
Gambia	-
Georgia	-
Germany	0.3325
Ghana	-
Greece	0.0185
Grenada	-
Guatemala	0.0010
Guinea	-
Guinea-Bissau	-
Guyana	-
Haiti	-
Honduras	0.0010
Hungary	0.0050

Member State	*Final share of United States 3 per cent[1] (1)*
Iceland	0.0020
India	0.0130
Indonesia	0.0070
Iran (Islamic Republic of)	0.0600
Iraq	0.0300
Ireland	0.0097
Israel	0.0160
Italy	0.1716
Jamaica	-
Japan	-
Jordan	-
Kazakhstan	0.0010
Kenya	-
Kiribati	-
Kuwait	0.0060
Kyrgyzstan	-
Lao People's Democratic Republic	-
Latvia	-
Lebanon	-
Lesotho	-
Liberia	-
Libyan Arab Jamahiriya	0.0020
Liechtenstein	0.0010
Lithuania	0.0010
Luxembourg	0.0026
Madagascar	0.0010
Malawi	0.0010
Malaysia	0.0080
Maldives	-
Mali	-
Malta	0.0010
Marshall Islands	-
Mauritania	-
Mauritius	0.0010
Mexico	0.0430
Micronesia (Federated States of)	-
Monaco	0.0010
Mongolia	-

Member State	*Final share of United States 3 per cent[a] (1)*
Morocco	0.0020
Mozambique	-
Myanmar	-
Namibia	0.0010
Nauru	-
Nepal	-
Netherlands	0.0598
New Zealand	0.0040
Nicaragua	-
Niger	-
Nigeria	0.0150
Norway	-
Oman	0.0030
Pakistan	0.0020
Palau	-
Panama	0.0010
Papua New Guinea	0.0010
Paraguay	0.0010
Peru	0.0050
Philippines	0.0040
Poland	0.0840
Portugal	0.0150
Qatar	0.0020
Republic of Korea	0.4100
Republic of Moldova	-
Romania	0.0020
Russian Federation	-
Rwanda	-
Saint Kitts and Nevis	-
Saint Lucia	-
Saint Vincent and the Grenadines	-
Samoa	-
San Marino	-
Sao Tome and Principe	-
Saudi Arabia	0.0220
Senegal	0.0010
Seychelles	-
Sierra Leone	-

Member State	*Final share of United States 3 per cent[a] (1)*
Singapore	0.0150
Slovakia	0.0020
Slovenia	0.0030
Solomon Islands	-
Somalia	-
South Africa	0.0170
Spain	0.0853
Sri Lanka	0.0010
Sudan	-
Suriname	-
Swaziland	-
Sweden	0.0343
Syrian Arab Republic	0.0020
Tajikistan	-
Thailand	0.0650
The former Yugoslav Republic of Macedonia	-
Togo	-
Tonga	-
Trinidad and Tobago	0.0010
Tunisia	0.0010
Turkey	0.0170
Turkmenistan	-
Tuvalu	-
Uganda	-
Ukraine	0.0020
United Arab Emirates	0.0080
United Kingdom of Great Britain and Northern Ireland	0.1883
United Republic of Tanzania	0.0010
United States of America	-
Uruguay	0.0180
Uzbekistan	0.0010
Vanuatu	-
Venezuela	0.0080
Viet Nam	0.0040
Yemen	-
Yugoslavia	0.0010

Member State	*Final share of United States 3 per cent[a] (1)*
Zambia	-
Zimbabwe	0.0010
Total	**3.0000**

[a] 3 per cent additional payment by the United States of America.

Annex II

Member State	Scale 2001	Scale 2002	Scale 2003
	Percentage		
Afghanistan	0.008	0.007	0.00900
Albania	0.003	0.003	0.00300
Algeria	0.070	0.071	0.07000
Andorra	0.004	0.004	0.00400
Angola	0.002	0.002	0.00200
Antigua and Barbuda	0.002	0.002	0.00200
Argentina	1.156	1.159	1.14900
Armenia	0.002	0.002	0.00200
Australia	1.636	1.640	1.62700
Austria	0.952	0.954	0.94700
Azerbaijan	0.004	0.004	0.00400
Bahamas	0.012	0.012	0.01200
Bahrain	0.018	0.018	0.01800
Bangladesh	0.010	0.010	0.01000
Barbados	0.009	0.009	0.00900
Belarus	0.019	0.019	0.01900
Belgium	1.136	1.138	1.12900
Belize	0.001	0.001	0.00100
Benin	0.002	0.002	0.00200
Bhutan	0.001	0.001	0.00100
Bolivia	0.008	0.008	0.00800
Bosnia and Herzegovina	0.004	0.004	0.00400
Botswana	0.010	0.010	0.01000
Brazil	2.231	2.093	2.39000
Brunei Darussalam	0.033	0.033	0.03300
Bulgaria	0.013	0.013	0.01300
Burkina Faso	0.002	0.002	0.00200
Burundi	0.001	0.001	0.00100
Cambodia	0.002	0.002	0.00200
Cameroon	0.009	0.009	0.00900
Canada	2.573	2.579	2.55800
Cape Verde	0.001	0.001	0.00100
Central African Republic	0.001	0.001	0.00100
Chad	0.001	0.001	0.00100
Chile	0.198	0.187	0.21200
China	1.541	1.545	1.53200
Colombia	0.186	0.171	0.20100
Comoros	0.001	0.001	0.00100

Member State	Scale 2001	Scale 2002	Scale 2003
	Percentage		
Congo	0.001	0.001	0.00100
Costa Rica	0.020	0.020	0.02000
Côte d'Ivoire	0.009	0.009	0.00900
Croatia	0.039	0.039	0.03900
Cuba	0.030	0.030	0.03000
Cyprus	0.038	0.038	0.03800
Czech Republic	0.189	0.172	0.20300
Democratic People's Republic of Korea	0.009	0.009	0.00900
Democratic Republic of the Congo	0.004	0.004	0.00400
Denmark	0.753	0.755	0.74900
Djibouti	0.001	0.001	0.00100
Dominica	0.001	0.001	0.00100
Dominican Republic	0.023	0.023	0.02300
Ecuador	0.025	0.025	0.02500
Egypt	0.081	0.081	0.08100
El Salvador	0.018	0.018	0.01800
Equatorial Guinea	0.001	0.001	0.00100
Eritrea	0.001	0.001	0.00100
Estonia	0.010	0.010	0.01000
Ethiopia	0.004	0.004	0.00400
Fiji	0.004	0.004	0.00400
Finland	0.525	0.526	0.52200
France	6.503	6.516	6.46600
Gabon	0.014	0.014	0.01400
Gambia	0.001	0.001	0.00100
Georgia	0.005	0.005	0.00500
Germany	9.825	9.845	9.76900
Ghana	0.005	0.005	0.00500
Greece	0.542	0.543	0.53900
Grenada	0.001	0.001	0.00100
Guatemala	0.027	0.027	0.02700
Guinea	0.003	0.003	0.00300
Guinea-Bissau	0.001	0.001	0.00100
Guyana	0.001	0.001	0.00100
Haiti	0.002	0.002	0.00200
Honduras	0.005	0.004	0.00500
Hungary	0.121	0.121	0.12000
Iceland	0.033	0.033	0.03300
India	0.343	0.344	0.34100

Member State	Scale 2001	Scale 2002	Scale 2003
	Percentage		
Indonesia	0.201	0.201	0.20000
Iran (Islamic Republic of)	0.253	0.236	0.27200
Iraq	0.127	0.102	0.13600
Ireland	0.296	0.297	0.29400
Israel	0.417	0.418	0.41500
Italy	5.094	5.104	5.06475
Jamaica	0.004	0.004	0.00400
Japan	19.629	19.669	19.51575
Jordan	0.008	0.008	0.00800
Kazakhstan	0.029	0.029	0.02800
Kenya	0.008	0.008	0.00800
Kiribati	0.001	0.001	0.00100
Kuwait	0.148	0.148	0.14700
Kyrgyzstan	0.001	0.001	0.00100
Lao People's Democratic Republic	0.001	0.001	0.00100
Latvia	0.010	0.010	0.01000
Lebanon	0.012	0.012	0.01200
Lesotho	0.001	0.001	0.00100
Liberia	0.001	0.001	0.00100
Libyan Arab Jamahiriya	0.067	0.067	0.06700
Liechtenstein	0.006	0.006	0.00600
Lithuania	0.017	0.017	0.01700
Luxembourg	0.080	0.080	0.08000
Madagascar	0.003	0.003	0.00300
Malawi	0.002	0.002	0.00200
Malaysia	0.237	0.237	0.23500
Maldives	0.001	0.001	0.00100
Mali	0.002	0.002	0.00200
Malta	0.015	0.015	0.01500
Marshall Islands	0.001	0.001	0.00100
Mauritania	0.001	0.001	0.00100
Mauritius	0.011	0.011	0.01100
Mexico	1.093	1.095	1.08600
Micronesia (Federated States of)	0.001	0.001	0.00100
Monaco	0.004	0.004	0.00400
Mongolia	0.001	0.001	0.00100
Morocco	0.045	0.045	0.04400
Mozambique	0.001	0.001	0.00100
Myanmar	0.010	0.010	0.01000

Member State	Scale 2001	Scale 2002	Scale 2003
	Percentage		
Namibia	0.007	0.007	0.00700
Nauru	0.001	0.001	0.00100
Nepal	0.004	0.004	0.00400
Netherlands	1.748	1.751	1.73800
New Zealand	0.242	0.243	0.24100
Nicaragua	0.001	0.001	0.00100
Niger	0.001	0.001	0.00100
Nigeria	0.062	0.056	0.06800
Norway	0.650	0.652	0.64600
Oman	0.062	0.062	0.06100
Pakistan	0.061	0.061	0.06100
Palau	0.001	0.001	0.00100
Panama	0.018	0.018	0.01800
Papua New Guinea	0.006	0.006	0.00600
Paraguay	0.016	0.016	0.01600
Peru	0.119	0.119	0.11800
Philippines	0.101	0.101	0.10000
Poland	0.353	0.319	0.37800
Portugal	0.465	0.466	0.46200
Qatar	0.034	0.034	0.03400
Republic of Korea	1.728	1.866	1.85100
Republic of Moldova	0.002	0.002	0.00200
Romania	0.059	0.059	0.05800
Russian Federation	1.200	1.200	1.20000
Rwanda	0.001	0.001	0.00100
Saint Kitts and Nevis	0.001	0.001	0.00100
Saint Lucia	0.002	0.002	0.00200
Saint Vincent and the Grenadines	0.001	0.001	0.00100
Samoa	0.001	0.001	0.00100
San Marino	0.002	0.002	0.00200
Sao Tome and Principe	0.001	0.001	0.00100
Saudi Arabia	0.557	0.559	0.55400
Senegal	0.005	0.005	0.00500
Seychelles	0.002	0.002	0.00200
Sierra Leone	0.001	0.001	0.00100
Singapore	0.395	0.396	0.39300
Slovakia	0.043	0.043	0.04300
Slovenia	0.081	0.081	0.08100
Solomon Islands	0.001	0.001	0.00100

Member State	*Scale 2001*	*Scale 2002*	*Scale 2003*
	Percentage		
Somalia	0.001	0.001	0.00100
South Africa	0.410	0.411	0.40800
Spain	2.534	2.539	2.51875
Sri Lanka	0.016	0.016	0.01600
Sudan	0.006	0.006	0.00600
Suriname	0.002	0.002	0.00200
Swaziland	0.002	0.002	0.00200
Sweden	1.033	1.035	1.02675
Syrian Arab Republic	0.081	0.081	0.08000
Tajikistan	0.001	0.001	0.00100
Thailand	0.275	0.254	0.29400
The former Yugoslav Republic of Macedonia	0.006	0.006	0.00600
Togo	0.001	0.001	0.00100
Tonga	0.001	0.001	0.00100
Trinidad and Tobago	0.016	0.016	0.01600
Tunisia	0.031	0.031	0.03000
Turkey	0.443	0.444	0.44000
Turkmenistan	0.003	0.003	0.00300
Tuvalu	0.001	0.001	0.00100
Uganda	0.005	0.005	0.00500
Ukraine	0.053	0.053	0.05300
United Arab Emirates	0.204	0.204	0.20200
United Kingdom of Great Britain and Northern Ireland	5.568	5.579	5.53600
United Republic of Tanzania	0.004	0.004	0.00400
United States of America	22.000	22.000	22.00000
Uruguay	0.075	0.081	0.08000
Uzbekistan	0.011	0.011	0.01100
Vanuatu	0.001	0.001	0.00100
Venezuela	0.210	0.210	0.20800
Viet Nam	0.015	0.013	0.01600
Yemen	0.007	0.007	0.00600
Yugoslavia	0.020	0.020	0.02000
Zambia	0.002	0.002	0.00200
Zimbabwe	0.008	0.008	0.00800
Total	**100.000**	**100.000**	**100.00000**

C

The General Assembly,

Noting that the financial burdens resulting from the reformed scale for the regular budget for calendar year 2001 will be borne in part by a voluntary donation from the major contributor,

Urging and expecting all Member States currently in arrears to fulfil their duties under international law and to settle those arrears promptly and in full,

1. *Establishes*, as from 1 January 2001, a reduced ceiling of 22 per cent for the assessed contribution of any individual Member State;

2. *Decides* to review the position at the end of 2003 and, depending on the status of contributions and arrears, to determine all appropriate measures to remedy the situation, including adjustments of the ceiling in keeping with resolution 52/215;

3. *Stresses* that the reduction of the maximum assessment rate referred to in section B, paragraph 1 above, shall apply to the apportionment of the expenses of the United Nations and should have no automatic implication for the apportionment of the expenses of the specialized agencies or the International Atomic Energy Agency.

D

The General Assembly,

Recalling the recommendations of the Committee on Contributions contained in its reports on its fifty-ninth[4] and sixtieth[5] sessions,

1. *Takes note* of the Committee's decision to consider the system of assessment of non-member States further at its sixty-first session;

2. *Decides* that, from 2001, the flat annual fee percentage for the Holy See should be set at 25 per cent of the approved notional rate of assessment.

E

The General Assembly,

Recalling its resolutions 47/217 of 12 February 1993, 51/218 E of 17 June 1997, 55/1 of 5 September 2000 and 55/12 of 1 November 2000,

Recalling also the recommendations of the Committee on Contributions with respect to the assessment of Tuvalu as a non-member State,

1. *Decides* that the rate of assessment for Tuvalu, admitted to membership in the United Nations on 5 September 2000, should be 0.001 per cent for the year 2000;

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[4] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 11* (A/54/11).

[5] Ibid., *Fifty-fifth Session, Supplement No. 11* (A/55/11 and Corr.1).

2. *Decides also* that the rate of assessment for the Federal Republic of Yugoslavia, admitted to membership in the United Nations on 1 November 2000, should be 0.026 per cent for the year 2000;

3. *Decides further* that the contributions of Tuvalu and the Federal Republic of Yugoslavia for the regular budget and the international tribunals for the year 2000 should be calculated on the basis of one twelfth of their relevant rates of assessment for the year 2000 per full calendar month of membership;

4. *Decides* that Tuvalu should be credited with a corresponding proportion of its non-member State assessment for the year 2000;

5. *Decides also* that the contributions of Tuvalu and the Federal Republic of Yugoslavia for the year 2000 should otherwise be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peacekeeping operations, the contributions of Tuvalu and the Federal Republic of Yugoslavia, as determined by the group of Member States to which they may be assigned by the Assembly, should be calculated in proportion to the calendar year;

6. *Decides further* that the assessments of Tuvalu and the Federal Republic of Yugoslavia for the year 2000 should be taken into account as miscellaneous income in accordance with regulation 5.2 (*c*) of the Financial Regulations and Rules of the United Nations;

7. *Decides* that, in accordance with financial regulation 5.8, the advances of Tuvalu and the Federal Republic of Yugoslavia to the Working Capital Fund should be calculated by the application of their rates of assessment for the year 2000 to the authorized level of the Fund and should be added to the Fund, pending their incorporation in a 100 per cent scale for the Fund for 2002-2003;

8. *Notes* that the Federal Republic of Yugoslavia can be said to have a share in the Peacekeeping Reserve Fund, established pursuant to General Assembly resolution 47/217;[6]

9. *Notes* that, pursuant to General Assembly resolution 47/217, the assessment of Tuvalu for the Peacekeeping Reserve Fund should be calculated by the application of its first rate of assessment for peacekeeping operations to the authorized level of the Fund.

F

The General Assembly,

1. *Decides* to continue the review of other matters to be considered at the sixty-first session of the Committee on Contributions during the resumed fifty-fifth session;

2. *Decides further* to continue consideration of the proposal for the re-establishment of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay during its resumed fifty-fifth session.

[6] See also A/51/778.